

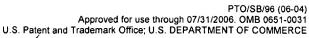
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## POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

Assignee Name and Address:   NET2PHONE, INC.   State   Zip	I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).						
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):    Name							
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):    Name		actitioners associated with the Customer Numb	per:	42624			
as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).  Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:							
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any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).  Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:    X		Name					
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The address associated with Customer Number:  42624    Firm or   Individual Name   Address							
Firm or   Individual Name   Address	Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:						
Firm or Individual Name Address  City  Country  Telephone  Assignee Name and Address:  NET2PHONE, INC. 520 Broad Street, 8th Floor Newark, New Jersey 07102  A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.  Signature  Signature  Date 41 2 65  Date 91 3 65  Telephone (973) 438-6066	· -	The address associated with Customer Number	er: 42	2624			
Assignee Name and Address:  NET2PHONE, INC. 520 Broad Street, 8th Floor Newark, New Jersey 07102  A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.  SIGNATURE of Assignee of Record The individual whole signature and title is supplied below is authorized to act on behalf of the assignee  Signature  Date 11 2 CS  Telephone (973) 438-6066	Firm or						
Country Telephone  Email  Assignee Name and Address:  NET2PHONE, INC. 520 Broad Street, 8th Floor Newark, New Jersey 07102  A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.  SIGNATURE of Assignee of Record The individual where signature and title is supplied below is authorized to act on behalf of the assignee  Signature  Date 21 2 5 5 1 2 5 5 1 2 5 5 1 2 5 5 1 2 5 5 1 2 5 5 1 2 5 5 1 2 5 5 1 2 5 1 2 5 5 1 2 5 5 1 2 5 1 2 5 5 1 2 5 1 2 5 1 2 5 5 1 2 5		ividual Name			· · · · · · · · · · · · · · · · · · ·		
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Signature	Assignee Name and Address: NET2PHONE, INC.						
Newark, New Jersey 07102  A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.  SIGNATURE of Assignee of Record  The individual whose signature and title is supplied below is authorized to act on behalf of the assignee  Signature  Date 21 2 5 1 1 2 5 1 1 2 5 1 1 2 5 1 1 1 1	520 Broad Street, 8th Floor						
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Name Glenn J. Williams Telephone (973) 438-6066							
	Signature			C	Date 9112005		
Title Executive Vice President, General Counsel	Name	Glenn J. Williams		Т	elephone (973) 438	3-6066	
	Title Executive Vice President, General Counsel						

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.



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## STATEMENT UNDER 37 CFR 3.73(b) Attorney Docket No.: 2655-0008 Applicant / Patent Owner: Joseph MORRIS Application No. / Patent No.: 09/682,927 Filed / Issue Date: November 1, 2001 Entitled: SECONDARY SUBSCRIBER LINE OVERRIDE SYSTEM AND METHOD Assignee: NET2PHONE, INC. States that it is: 1. \times the assignee of the entire right, title, and interest; or 2. an assignee of less than the entire right, title and interest. The extent (by percentage) of its ownership interest is % in the patent application / patent Identified above by virtue of either: A. An assignment from the inventor(s) of the patent application / patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 012905, Frame 0517, or for which a copy thereof is attached. OR B. A chain of title from the inventor(s), of the patent application / patent identified above, to the current assignee shown below: 1. From: \_\_\_\_\_ To: \_ The document was recorded in the United States Patent and Trademark Office at Reel Frame or for which a copy thereof is attached. 2. From: To: The document was recorded in the United States Patent and Trademark Office at Reel Frame, or for which a copy thereof is attached. Copies of assignments or other documents in the chain of title are attached. [Note: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08] The undersigned (whose tile is supplied below) is authorized to act on behalf of the assignee. Date: September 22, 2005 By: Michael R. Casev. Telephone No.: (703) 894-6406 Reg. No.: 40,294 Title: Attorney

This collection of information is required by 37 CFR 1.36. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Palent and Trademark Office. U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.